CERTIFICATE OF MAILING

I harchy certify that, on the date indicated above, this paper or fee was deposited with the U.S. Postal Service & that it was ad-dressed for delivery to the Assistant Commissioner for Potents, Washington, OC 20291 by Express Mail Post Office to Addresses apvice. PLEASE CHARGE ANY DEFICIENCY OR CREDIT ANY EXCESS IN THE FEES DUE WITH THIS DOCUMENT TO OUR DEPOSIT ACCOUNT NO. 04-0100

(Date of Deposid

Nama

Customer No.:

PATENT TRADEDOME CHECE

Dacket Na.: 3940/0K188

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Michael Friedman et al.

Serial No.:

09/534,960

Filed:

March 27, 2000

Patent No.:

Issue Date:

Art Unit:

1615

Examiner: S. Lee Howard

For:

CONTROLLED DELIVERY SYSTEM OF ANTIFUNGAL AND KERATOLYTIC AGENTS FOR LOCAL TREATMENT OF FUNGAL INFECTIONS OF THE

NAIL AND SURROUNDING TISSUES

SUBSTITUTE POWER OF ATTORNEY

Hon. Commissioner of Patents and Trademarks Washington, D.C. 20231

EXPRESS MAIL CERTIFICATE 4-11-02 Label No. I hereby certify that, on the date indicated above, this paper or fee was deposited with the U.S. Postal Service & that it was addressed for delivery to the Assistant Commissioner for Patents, Washington, DC 20231 by "Express Mail Post Office to Addressee" service.

Vame (Print)

Sir;

The undersigned applicant of the above-identified application hereby revokes all prior powers of attorney, and appoints

Michael J. Sweedler (No. 19,937)

Apr-08-02

S. Peter Ludwig (No. 25,351) Paul Fields (No. 20,298) Marc S. Gross (No.18,614) Joseph B. Lerch (No. 26,936) Melvin C. Garner (No. 26,272) Ethan Horwitz (No. 27,646) Adda C. Gogoris (No. 29,714) Bert J. Lewen (No. 19,407) Henry Sternberg (No. 22,408) Peter C. Schechter (No. 31,662) Robert Schaffer (No. 31,194) Robert C. Sullivan, Jr. (No. 30,499) Ira J. Levy (No. 35,587) Joseph R. Robinson (No. 33,448) Scott Lindvall (No. 40,325) Paul F. Fehiner, Ph.D. (No. 35,135) David Leason (No. 36,195) Pierre R. Yanney, (No. 35,418)

all of the firm of DARBY & DARBY P.C., located at 805 Third Avenue, New York, New York 10022, as its attorneys with full power of substitution and revocation, to prosecute said application, and to transact all business in the United States Patent and Trademark Office in connection therewith.

Please address all communications relating to the present application to:

Mary Elizabeth Brown
Darby & Darby P.C.
Post Office Box 5257
New York, NY 10150-5257
(212) 527-7700

Respectfully yours,

Dated: 4-10-02

Name: Aaron Levitt

Title: President

Company: Taro Pharmaceuticals Industries Ltd.

P.O.B. 10347 Haifa Bay 26110

ISRAEL